

RECORDATION NO. 25830-E FILED

JAN 22 '08

3-55 PM

SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847 318.7575
Fax 847.318.7588
www.firstunionrail.com

VIA UPS 2nd DAY AIR

January 17, 2008

Mr. Vernon Williams
Surface Transportation Board
395 E Street S.W., Suite 100
Washington, D. C. 20024
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated December 17, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 25830.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Dauber Company, Inc.
577 North 18th Mile Road
Tonica, IL 61370

A description of the railroad equipment covered by the enclosed document is three (3) 5041 cu. ft. plate "C" boxcars having NDYX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Very truly yours,



Marcia Dunne
Analyst

Enclosures
(DABR008)

ASSGN. NO.: DABR008

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 17th day of December, 2007, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Dauber Company, Inc. ("Lessee"), an Illinois corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of August 1, 2005, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 8 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of October 21, 2007, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. SeymourName: RICHARD F. SEYMOUR
VICE PRESIDENTBy: Susan Grokulska

Title: _____

Name: SUSAN GROKULSKY
ASST DIRECTOR OFTitle: DOCUMENTATIONExecuted on this 17th day of December, 2007.

[CORPORATE SEAL]

STATE OF ILLINOISCOUNTY OF COOK

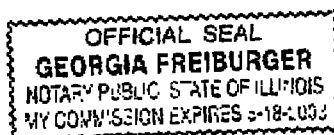
I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 17th day of December, 2007.

My Commission Expires:

5-18-2008
(Notary Public)

Notary Public



LESSEE:

DAUBER COMPANY, INC.

ATTEST:

By: [Signature]
Name: Michael Baker
Title: G.M.

By: [Signature]
Name: ERIC DAUBER
Title: V.P. MFG

Executed on this _____ day of _____, _____.

[CORPORATE SEAL]

STATE OF Illinois
COUNTY OF La Salle

I, Paula Snell, a Notary Public of the County and State aforesaid, certify that Eric Dauber personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 16 day of November, 2007.

[Signature]
Notary Public

Commission Expires:
11/16/2010
(Notary Public)

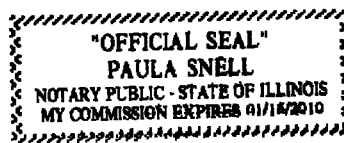


EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Three (3)

DESCRIPTION OF CARS: 5041 cu. ft. capacity plate "C" boxcars with 10' wide sliding doors, inside length of 50'5", inside width of 9'05" and inside height of 10'07" and 220 GRL. (Car Type A302).

CAR NUMBERS:

NDYX 535015

NDYX 535016

NDYX 535027